tion of raising any income tax demand does not arise for those years. For assessment year 1988-89, in the absence of any application for exemption, a notice under section 148 has been issued calling for the Return of Income. An amount of Rs. 2,53,00,000/- has been demanded on account of non-deduction of income tax at source under section 194B of the Income tax Act.

Credit-Deposit Ratio in various states

4260. SHRI VITHALBHAI M. PATEL: Will the Minister of FINANCE be pleased to state:

(a) what is the credit deposit ratio of different States;

(b) whether it is a fact that credit ratio is much lower in Gujarat than some of the other State; and

(c) if so, what steps Government propose to take to increase the credit ratio of Gujarat?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) State-wise Credit Deposit (C:D) ratio of all scheduled commercial banks as at the end of March 1992 as reported by RBI is given in the statement. (*See below*)

(b) The C:D ratios show a wide variation amongst various States.

(c) The level of credit in relation to locally mobilised deposits in a particular State depends upon the credit absorption capacity of the State which in turn is determined and influenced by factors such as development of infrastructural facilities like Irrigation, Power, Rail, Road, Transport etc. and availability of required inputs and marketing outlet for agricultural industrial production etc. The C:D Ratio will not be the sole indicator of economic development of a particular State. With a view to remove regional imbalances in economic development, banks are under advice of Reserve Bank of India that they should achieve a C:D Ratio of 60 per cent in respect of their rural and semi-urban branches separately on an All India basis. The matter is also monitored by the State Level Banker's Committee and RBI on regular basis.

Statement

State-wise Position of Credit Deposit Ratio (CDR) of scheduled commercial Banks as at the end of March, 1991

State/Union Territory	March 1992
Haryana	56·5
Himachal Pradesh	33·3
Jammu & Kashmir	43·0
Punjab	42·2
Rajasthan	55·6
Chandigarh	65·1
Delhi	73·1
Arunachal Pradesh	14·4
Assam	49·1

State/Union Territory	March 1992
Manipur	72·6
Meghalaya	20·2
Mizoram	21·7
Nagaland	39·2
Tripura	56·4
Bihar	39·5
Orissa	72·2
Sikkim	27·2
West Bengal	52·7
Andaman & Nicobar Islands	32·4
Madhya Pradesh	63·7
Uttar Pradesh	44·6
Goa	30·9
Gujarat	53·5
Maharashtra	62·4
Dadra & Nagar Haveli	46·0
Daman & Diu	19·6
Andhra Pradesh	80·7
Karnataka	78·4
Kerala	51·9
Tamil Nadu	99·8
Pondicherry	47·8
Lakshadweep	12·8
All India	61·0

Collection of Direct and Indirect Taxes from Gujarat

4261. SHRI VITHALBHAI M. PATEL: Will the Minister of FINANCE be pleased to state:

(a) what are the details of collection of direct taxes and indirect taxes from Gujarat during 1990-91 and 1991-92;

(b) what is the number of tax payers in Gujarat; and

(c) what is the number of total tax payers in the country?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) The details of Central direct taxes and indirect taxes collected from Gujarat